STATE OF CALIFORNIA
**FRANCHISE TAX BOARD**
Telephone (916) 845-4210

# REQUEST FOR ESTATE INCOME TAX CERTIFICATE

**As required under California Revenue and Taxation Code Section 19513 (Formerly Section 19262)**

# R U S H !

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| MAIL TO: ATTN TAX CERTIFICATE UNIT<br>FIDUCIARY AUDIT<br>PO BOX 1468<br>SACRAMENTO CA 95812-1468 | FILE AT LEAST 30 DAYS PRIOR TO THE COURT HEARING ON FINAL ACCOUNT.<br><br>APPROXIMATE DATE OF COURT HEARING ______ |

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| Estate of: | Federal Employer Id. No. | Date of Death |
| Name of Fiduciary | Area Code and Phone No. | Decedent's Social Security No. |
| Address of Fiduciary (Number and Street) | | Probate No. |
| City or Town, State, and ZIP Code | | County of Probate |
| Name of Attorney | | Area Code and Phone No. |
| Address of Attorney (Number and Street) | | Certificate to be Mailed to:<br>☐ Attorney<br>☐ Fiduciary |
| City or Town, State, and ZIP Code | | |

## ANSWER THESE QUESTIONS AND FURNISH THE REQUIRED DOCUMENTS

1. Was decedent a resident of the State of California on the date of death? ______
   (If decedent was a nonresident at time of death, furnish a copy of the State Estate Tax Form IT-2 ([Declaration Concerning Residence])
2. Name of spouse for last four years ______ .
3. Social Security Number of spouse ______ .
4. Decedent's occupation, business or profession ______
5. Have probate proceedings been instituted in any other state? ______
6. Value of the assets of this estate on date of death ______ . (If not exceeding $400,000, a certificate is not required. **See instructions on Side 2.)**
7. Are assets exceeding $100,000 distributable to one or more nonresident beneficiaries? ______ (If "no," a certificate is not required. **See instructions on Side 2.)**
8. Has a preliminary distribution been made? ______ .
   (If "yes," furnish a copy of the court order authorizing the distribution.)

**A return must be filed for all taxable years that have ended** (even if a return is not yet due) **or a cash deposit must be made** in an amount to be determined by this office.
Furnish **copies of any returns filed within the last 12 months** for the decedent or the estate.
Write "**COPY — DO NOT PROCESS**" in bold letters on the face of each return copy.
For all original returns being filed concurrently with this application, attach an additional copy of each return with "**COPY — DO NOT PROCESS**" marked in bold letters on the face of the return copy.

### DECLARATION REGARDING CALIFORNIA RETURNS FOR DECEDENT AND FOR ESTATE
### (To be completed for the four taxable years immediately preceding the date of this request)

**A. DECEDENT**
California Individual Income Tax returns (Form 540, 540A, 540EZ, 540ADS or 540NR) have been filed by or on behalf of the decedent for the following years: 19 ____ 19 ____ 19 ____ 19 ____ . If the returns were not filed for any of the above years explain in full: ______

**B. ESTATE**
California Fiduciary Income Tax returns (Form 541) have been filed for the following years:
19 ____ 19 ____ 19 ____ 19 ____ . If fiduciary returns were not filed for any of the last four years during which the estate was in existence, explain in full: ______

*I declare, under penalty of perjury, that the information given above is true to the best of my knowledge and belief.*

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| SIGNATURE | TITLE | DATE |

**ALLOW AT LEAST 30 DAYS FOR A RESPONSE TO THIS APPLICATION**

# INSTRUCTIONS

A. California Revenue and Taxation Code Section 19513 Tax Certificates

For certain estates, Section 19513 of the Administration – Franchise and Income Tax Law prohibits the probate court from allowing the final account of the fiduciary unless the Franchise Tax Board certifies that all taxes have been paid or secured as required by law.

The certificate is only required if an estate meets **BOTH** of the following **TWO** requirements:

(1) Had assets with a fair market value exceeding $400,000 on the date of death, **AND**

(2) Is to distribute assets exceeding $100,000 to one or more nonresident beneficiaries.

In determining if the assets exceed $400,000, include the fair market value of all assets on date of death, wherever situated, for decedents who were California residents. For nonresident decedents, include the value of only those assets located in California.

In determining if assets exceeding $100,000 are distributable to nonresident beneficiaries, the residency of a trust which is a beneficiary of the decedent's estate is determined by the residency of the trustees.

Before issuing the certificate, the Franchise Tax Board requires payment of all accrued taxes of the decendent and of the estate and may also require a cash deposit to secure the payment of any taxes which may later become payable.

The certificate is valid only to the end of the current taxable year. A new certificate extending the expiration date will be issued only when a return is filed for each subsequent year and the tax for that year, if any, is paid.

The certificate is issued to the fiduciary or representative designated on the application. THE ACTUAL FILING OF THE CERTIFICATE WITH THE COURT IS THE RESPONSIBILITY OF THE FIDUCIARY OR REPRESENTATIVE.

B. Effect of the Certificate and Continuing Liability of the Fiduciary

The tax certificate issued under California Revenue & Taxation Code Section 19513 does not relieve the estate of liability for any taxes due or which may become due from the decedent or the estate. Neither does the certificate relieve the fiduciary of the personal liability for taxes and other expenses as imposed by California Revenue & Taxation Code Section 19516 (formerly Section 19265).

C. Basis of Community Property

For information on determining the basis for community property telephone our Information Center or write to FRANCHISE TAX BOARD, PO BOX 942840 SACRAMENTO, CA 94240-0040.

For telephone assistance:

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| From within the United States call. . . . . . . . . . . . . . . . . . . | 1-800-852-5711 |
| From outside the United States call (not toll free). . . . . . . . . | 1-916-845-6500 |
| For hearing impaired with TDD, call . . . . . . . . . . . . . . . . | 1-800-822-6268 |

D. Other Information

A copy of the Final Account of the fiduciary need not be submitted unless requested by this office.

Fiduciaries may be required to withhold tax on California source income distributed to nonresident beneficiaries. Income from intangible personal property such as interest and dividend income or gain from the sale of stocks or bonds is generally not taxable to a nonresident beneficiary and therefore not subject to withholding. Failure to withhold when required may make the fiduciary personally liable for the amount due. For information on determining requirements for withholding telephone (916) 845-4900 (not toll free) or write to FRANCHISE TAX BOARD, WITHHOLD-AT-SOURCE SECTION, PO BOX 651, SACRAMENTO, CA 95812-0651.

Income earned by the estate in the final year in which its assets are distributed pursuant to a decree of final distribution is taxable to the beneficiaries. However, the estate is required to file a final return and properly report the income distribution.

The return for the fractional part of the year prior to death should be computed on the basis of the method of accounting followed by the decedent. Income and deductions for expenses, interest, taxes and depletion accrued solely by reason of death are not includible in the return of a decedent for the period in which death occurred. Such items should be included in the return of the estate or beneficiary, as the case may be, upon receipt or payment thereof.

Return filing requirements will be found in the applicable instructions for the:

- Individual Form 540, 540A, 540EZ, 540ADS or 540NR
- Estate Form 541

E. Final Returns

A final fiduciary return (Form 541) is required to be filed for the year in which the estate closes if the filing requirements are met. A return should also be filed to establish any excess deductions allowed to beneficiaries in the final year.

A final personal income tax return (Form 540, 540A, 540EZ, 540ADS or Form 540NR) filed for a decedent should be marked at the top of the return in block letters: ''Final''.